



Ankeny City Council

FY 2016 Budget Workshop

January 26, 2015

Operating Funds

Council Packet

Supplemental Materials



1. General Fund Summary
 - Fund Balance Summary
 - Revenue Summary
 - Revenue Summary by Source
 - Expenditure Summary by Type
 - Expenditure Summary by Program
2. Road Use Tax Fund Summary
 - Cash Flow Model
3. Police & Fire Retirement Fund Summary



General Fund

General Fund Overview



- General Fund budget development includes the following key characteristics:
 - Maintains cash balances within the City's financial policy
 - Provides a transfer of \$500,000 to the Capital Projects Reserve Fund
 - Represents a balanced budget
 - Levies a stable property tax rate
 - \$6.89 – General Levy
 - \$0.15 – Aviation Authority Levy

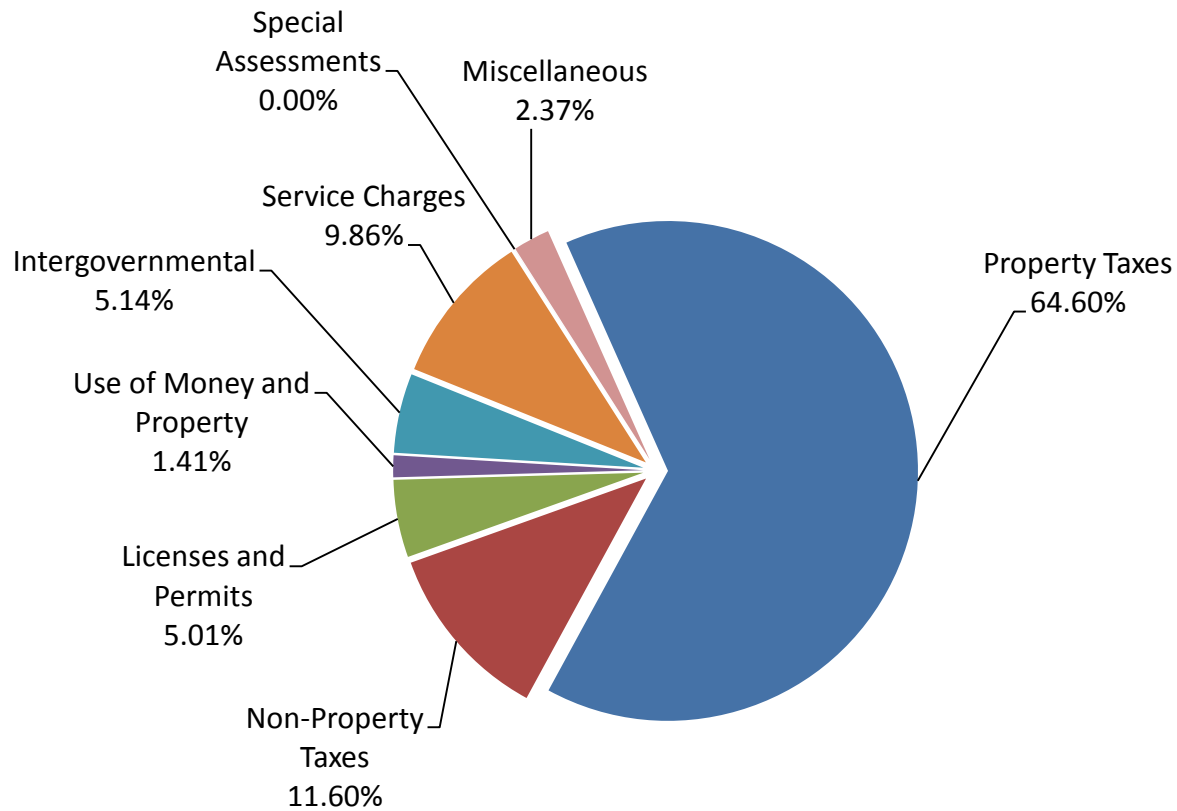
Projected General Fund Revenues



Revenues by Type	FY 2015 Revised	FY 2016 Budget	Dollar Difference	Percentage Difference
Property Taxes	\$ 15,542,920	\$ 16,586,114	\$ 1,043,194	6.71%
Non-Property Taxes	2,908,563	2,977,105	68,542	2.36%
Licenses and Permits	1,735,600	1,287,500	(448,100)	-25.82%
Use of Money and Property	328,225	361,464	33,239	10.13%
Intergovernmental	752,509	1,319,838	567,329	75.39%
Service Charges	2,471,711	2,532,541	60,830	2.46%
Special Assessments	1,000	1,000	-	0.00%
Miscellaneous	1,070,289	608,400	(461,889)	-43.16%
Total Revenues	<u>\$ 24,810,817</u>	<u>\$ 25,673,963</u>	<u>\$ 863,146</u>	<u>3.48%</u>

- Overall revenues increase by \$863,146
- Property taxes increase by \$1,043,194
- Licenses and permits decrease by \$448,100
- Intergovernmental revenues increase by \$567,329
- Miscellaneous revenues decrease by \$461,889

Revenue Summary



Projected General Fund Expenditures



Expenditure by Type	FY 2015 Revised	FY 2016 Budget	Dollar Difference	Percentage Difference
Personal Services	\$ 16,432,013	\$ 16,808,443	\$ 376,430	2.29%
Contractual Services	3,941,336	3,817,838	(123,498)	-3.13%
Commodities	1,809,277	2,005,707	196,430	10.86%
Capital Outlay	622,618	477,068	(145,550)	-23.38%
Debt Service	175,524	135,688	(39,836)	-22.70%
Total Expenditures	<u>\$ 22,980,769</u>	<u>\$ 23,244,744</u>	<u>\$ 263,975</u>	<u>1.15%</u>

- Overall expenditures increase by \$263,975
- Personal services increase by \$376,430, includes:
 - Division Chief – Training and Safety (start date 01/01/16)
 - Paid on Call (POC) payroll conversion
 - Park Maintenance – 10-month seasonal laborer
 - Reclassify IT Librarian to Circulation Supervisor/Technology Librarian
 - Prairie Ridge Sports Complex – increase seasonal labor from 4-month to 8-month
 - Reclassify Sports Complex Coordinator to Sports Complex Superintendent

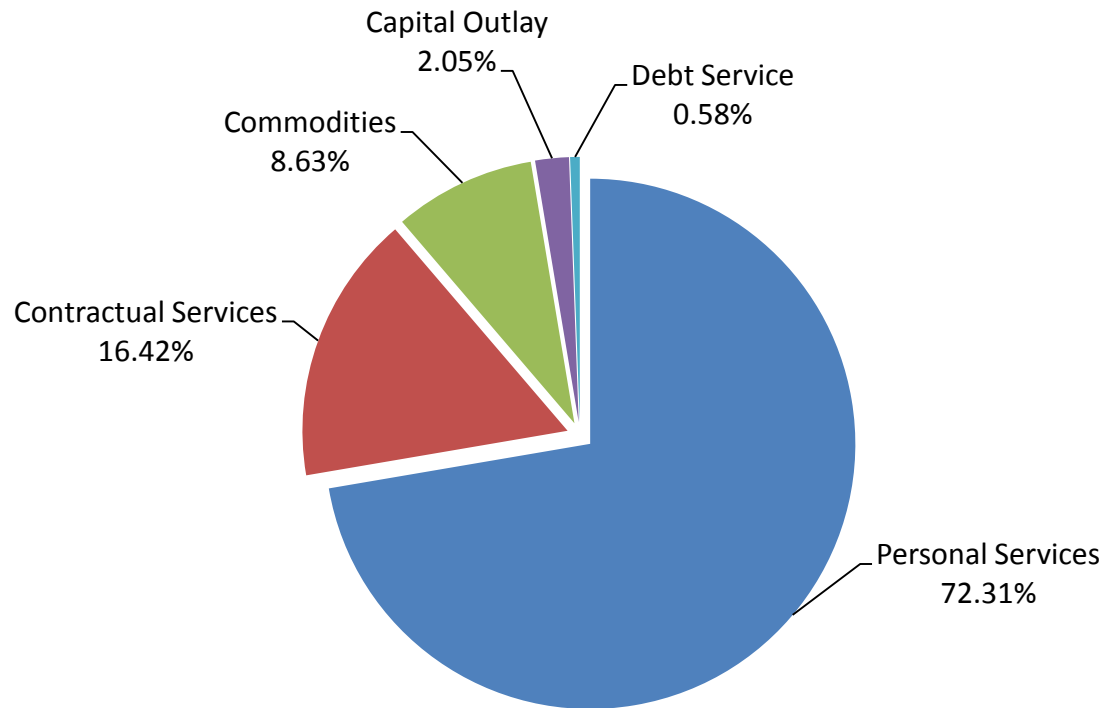
Projected General Fund Expenditures



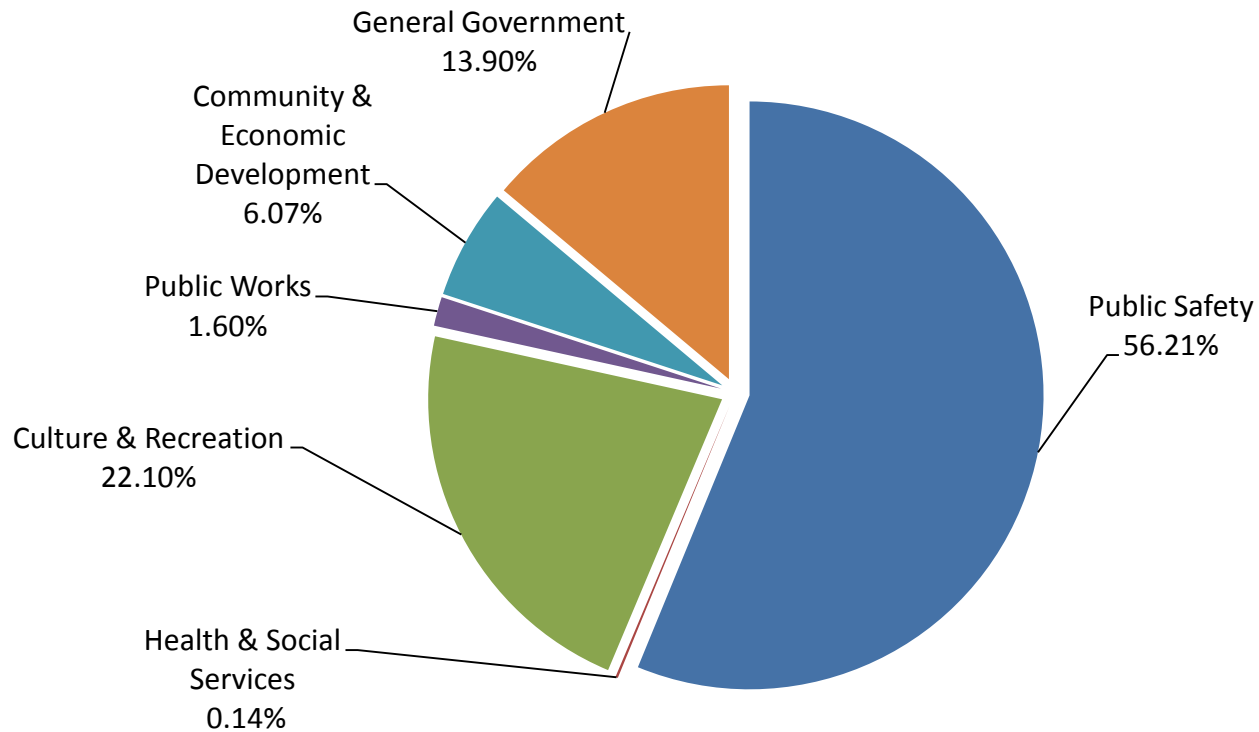
- Reclassify Engineer II to Engineer III
- Engineering Technician (25% General Fund)
- Community Development Department elimination
- Engineer & Lieutenant positions from EMS to Fire Suppression budget activity*
- Planner I from Community Development to Planning & Building budget activity*
- Contractual services decrease by \$123,498
 - Homeland Security Agreement
 - Special Census
- Commodities increase by \$196,430
- Capital outlay decreases by \$145,550

* - no monetary impact

Expenditure Summary by Type



Expenditure Summary by Program



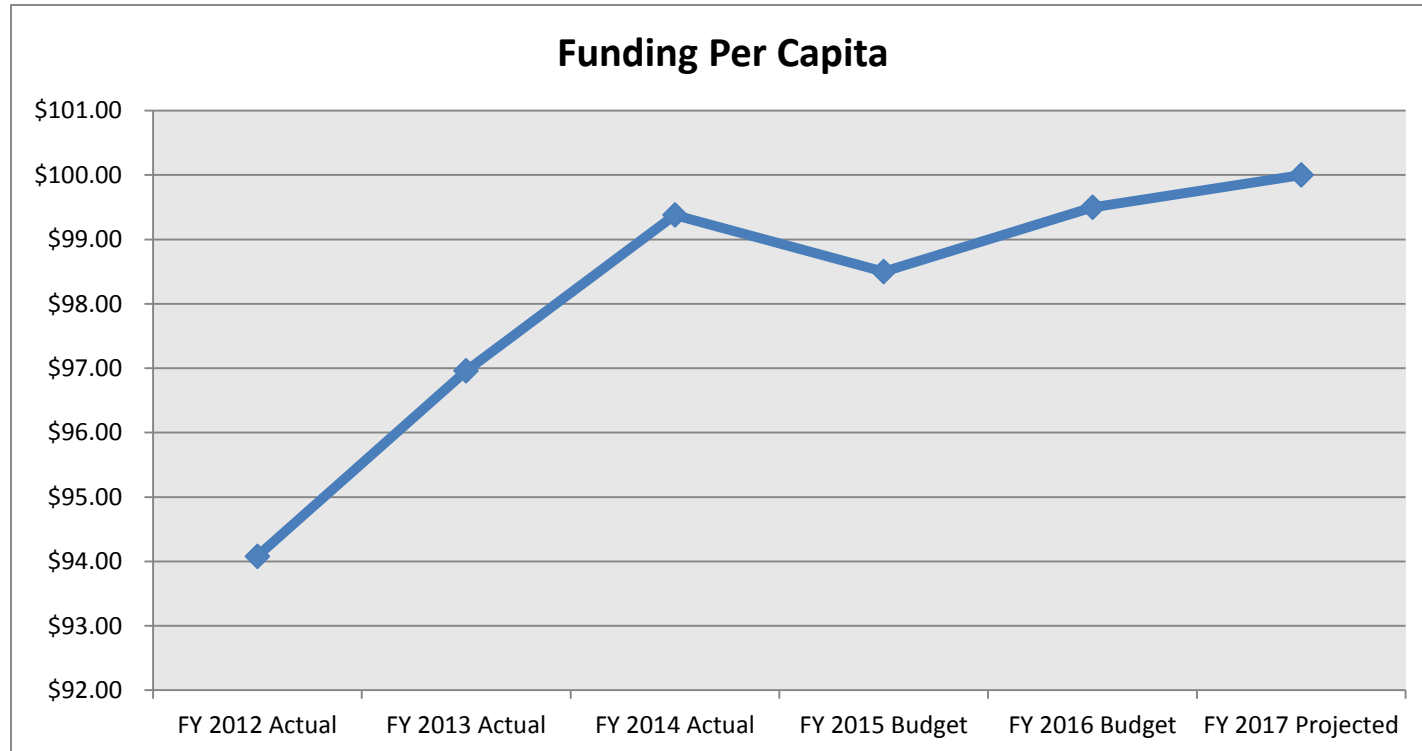


Road Use Tax Fund

Road Use Tax Fund Overview



- The City receives funds from the state on a per capita basis to support roadway operations

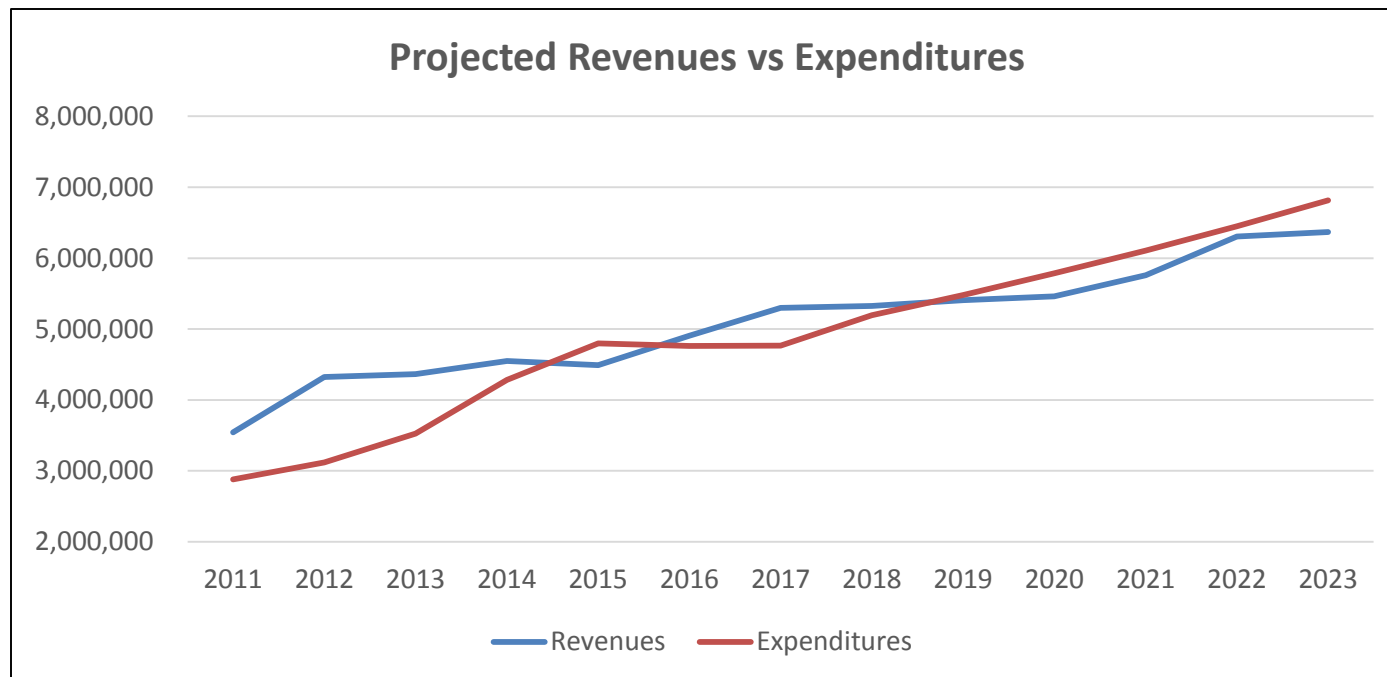


Road Use Tax Fund



- Increased road use tax revenues following the completion of a census
 - 2010 census population of 45,582
 - 2015 special census population of 53,000 (estimate)
 - 2020 census population of 60,000 (estimate)
- Expenditures support the following activities:
 - Street lighting
 - Roadway administration
 - Roadway maintenance
 - Snow and ice control
 - Traffic safety

Road Use Tax Fund



- Assumes a certified special census population in CY 2015
- Assumes 1% growth in revenues and 6% growth in expenditures



Police and Fire Retirement Fund

Police & Fire Retirement Fund Overview

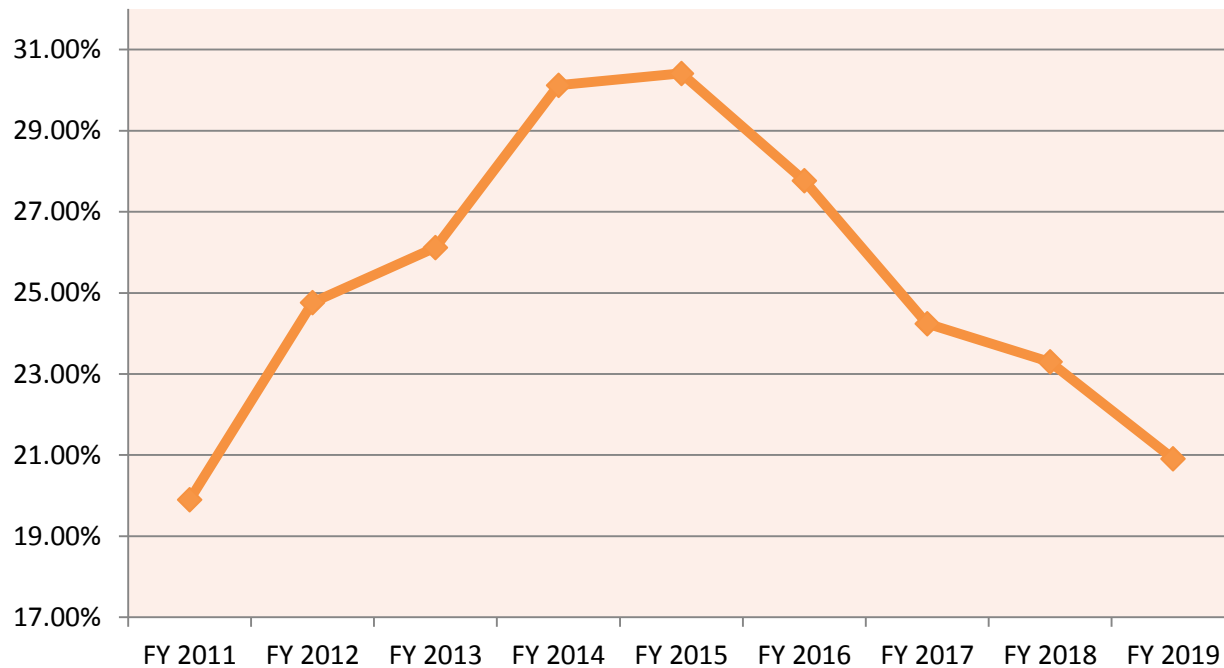


- Taxes generated by the Police and Fire Retirement levy pay for the City's obligation to the Municipal Fire & Police Retirement System of Iowa (MFPRSI) for police officer and full-time firefighter/paramedic pensions
- The proposed levy rate is \$0.56
- The current contribution rate is 30.41%
- The contribution rate for FY 2016 will decrease to 27.77%

MFPRSI Contribution Rates



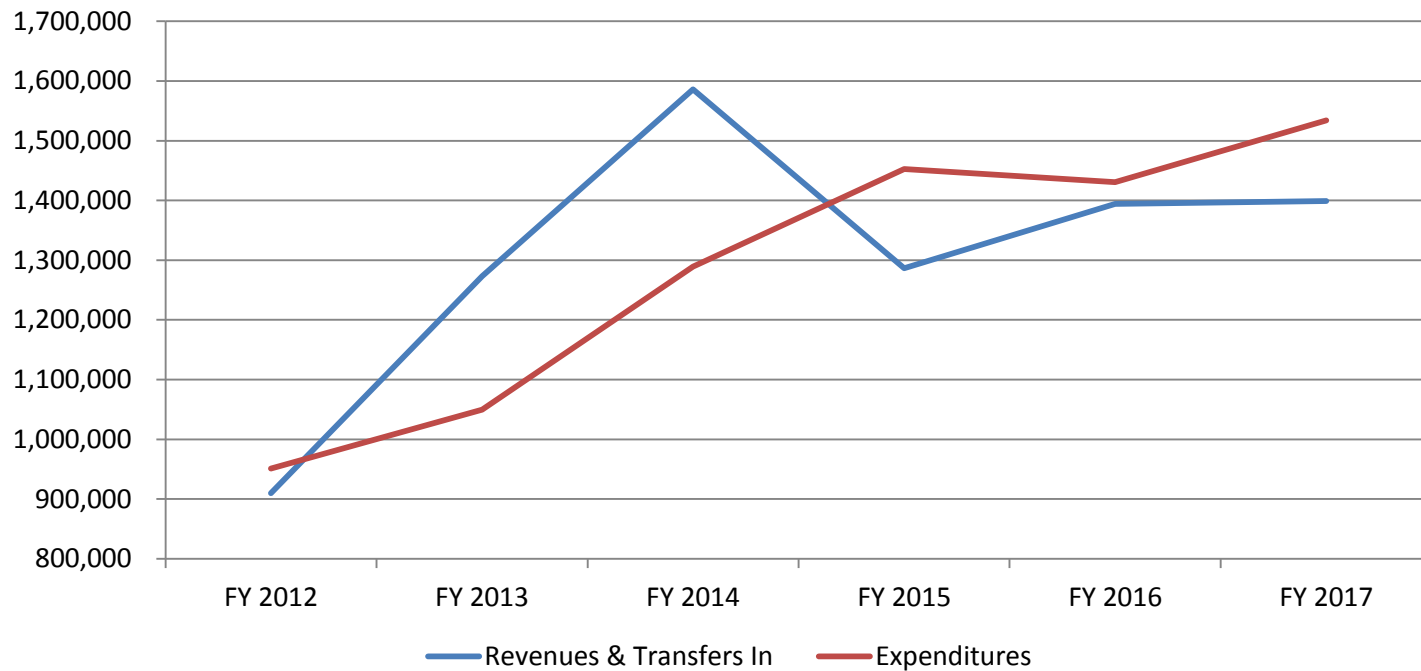
Historical & Projected Contributions Rates



Police and Fire Retirement Fund



Projected Revenues vs Expenditures



Police and Fire Retirement Fund Budget Highlights



- Addition of new public safety employees
- Contribution rate is decreasing
- Change in actuarial method – funding ratio
- Change in actuarial assumptions - mortality tables
- Potential legislative changes – restoration of 3.79% State contribution
- Transfer of levy authority, approximately \$0.06, from the General Fund to the Police and Fire Retirement Fund in FY 2015

Operating Funds Summary



FY 2016

- Funds new positions and reclassifications
- Increases employee contribution to health insurance premiums – final phase
- Funds the Capital Projects Reserve Fund
- Completes the special census
- No change in property tax rate for operating funds

FY 2017

- Flat revenue growth
- Decline in the residential and multi-residential rollback
- 27th Pay Period

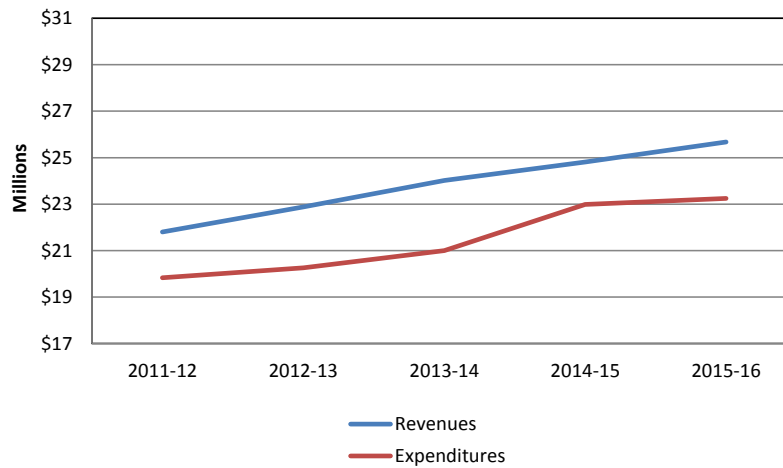


Questions

**City of Ankeny, Iowa
General Fund
Fund Balance Summary
Fiscal Year 2015/2016**

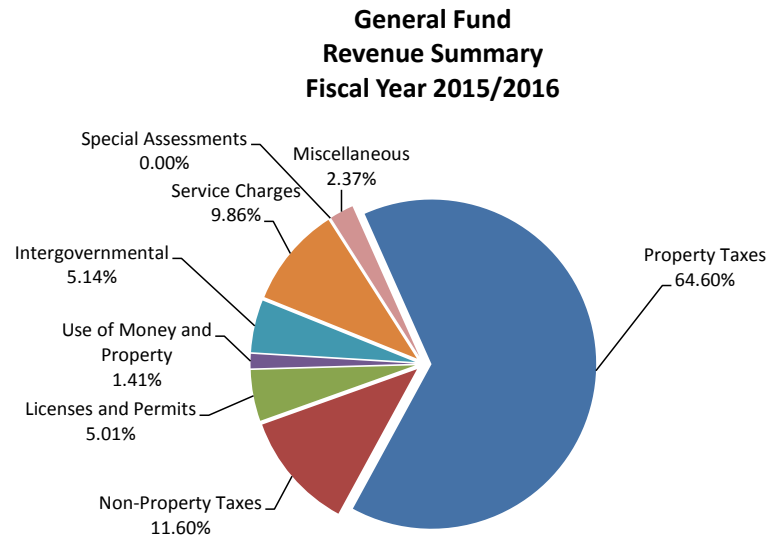
	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Revised	2015-16 Budget	2016-17 Projected
Cash Balance, July 1	\$ 7,734,520	\$ 8,803,213	\$ 10,477,739	\$ 10,629,840	\$ 12,669,357	\$ 13,183,812	\$ 14,755,487
Revenues	21,801,338	22,878,413	24,017,965	23,893,044	24,810,816	25,673,963	25,692,765
Transfers In	571,842	777,040	778,739	905,939	879,407	867,456	885,298
Funds Available	\$ 30,107,700	\$ 32,458,666	\$ 35,274,443	\$ 35,428,823	\$ 38,359,580	\$ 39,725,231	\$ 41,333,550
Expenditures	19,829,926	20,252,156	21,002,538	22,099,102	22,980,768	23,244,744	24,588,936
Transfers Out	1,474,561	1,728,771	1,602,548	1,139,000	2,195,000	1,725,000	1,856,000
Ending Balance, June 30	<u>\$ 8,803,213</u>	<u>\$ 10,477,739</u>	<u>\$ 12,669,357</u>	<u>\$ 12,190,721</u>	<u>\$ 13,183,812</u>	<u>\$ 14,755,487</u>	<u>\$ 14,888,614</u>

**General Fund
Revenue and Expenditure Trends**



**City of Ankeny, Iowa
General Fund
Revenue Summary
Fiscal Year 2015/2016**

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Revised	2015-16 Budget	2016-17 Projected
Property Taxes	\$ 14,480,210	\$ 14,736,095	\$ 15,113,311	\$ 15,542,920	\$ 15,542,920	\$ 16,586,114	\$ 16,780,171
Non-Property Taxes	2,347,635	2,542,344	2,772,940	2,671,663	2,908,563	2,977,105	3,048,694
Licenses and Permits	1,161,185	1,774,220	1,718,821	1,527,100	1,735,600	1,287,500	1,288,500
Use of Money and Property	281,058	367,461	380,924	375,216	328,225	361,464	354,838
Intergovernmental	459,958	478,338	506,576	726,250	752,509	1,319,838	1,052,448
Service Charges	2,359,690	2,407,479	2,491,557	2,447,595	2,471,711	2,532,541	2,549,715
Special Assessments	1,597	1,153	951	1,000	1,000	1,000	1,000
Miscellaneous	710,005	571,323	1,032,885	601,300	1,070,289	608,400	617,400
Total Revenues	\$ 21,801,338	\$ 22,878,413	\$ 24,017,965	\$ 23,893,044	\$ 24,810,816	\$ 25,673,963	\$ 25,692,765
Transfers In	571,842	777,040	778,739	905,939	879,407	867,456	885,298
Total	<u>\$ 22,373,180</u>	<u>\$ 23,655,453</u>	<u>\$ 24,796,704</u>	<u>\$ 24,798,983</u>	<u>\$ 25,690,223</u>	<u>\$ 26,541,419</u>	<u>\$ 26,578,063</u>



City of Ankeny, Iowa
General Fund
Revenue Summary by Source
Fiscal Year 2015/2016

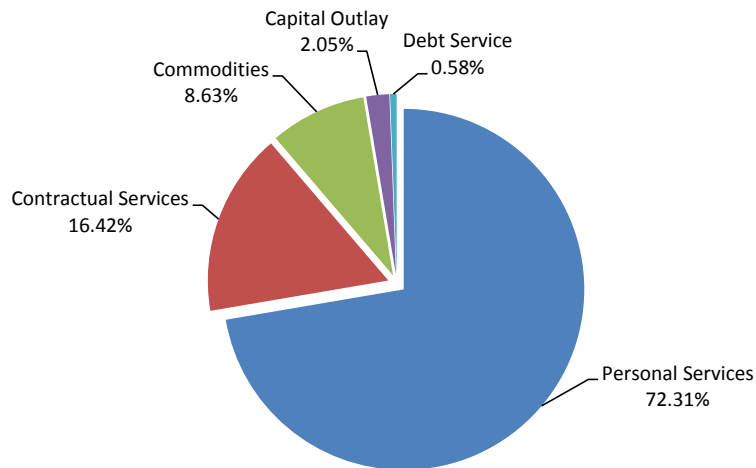
Activity	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Revised	2015-16 Budget	2016-17 Projected
Property Taxes:							
General Property Tax	\$ 14,171,015	\$ 14,420,422	\$ 14,789,091	\$ 15,201,531	\$ 15,201,531	\$ 16,222,215	\$ 16,412,015
Airport Authority Levy	296,512	303,880	311,658	330,948	330,948	353,169	357,301
Ag Land Tax	12,683	11,793	12,562	10,441	10,441	10,730	10,855
Subtotal	\$ 14,480,210	\$ 14,736,095	\$ 15,113,311	\$ 15,542,920	\$ 15,542,920	\$ 16,586,114	\$ 16,780,171
Non-Property Taxes:							
Hotel/Motel Tax	\$ 949,561	\$ 1,072,512	\$ 1,102,548	\$ 1,139,000	\$ 1,195,000	\$ 1,225,000	\$ 1,256,000
Cable TV Franchise Tax	282,490	272,606	265,402	260,000	260,000	260,000	260,000
Mobile Home Tax	16,505	15,943	15,896	16,000	15,900	15,900	15,900
Utility Excise Tax	205,761	203,137	206,898	219,663	219,663	221,205	223,794
Utility Franchise Tax	893,318	978,146	1,182,196	1,037,000	1,218,000	1,255,000	1,293,000
Subtotal	\$ 2,347,635	\$ 2,542,344	\$ 2,772,940	\$ 2,671,663	\$ 2,908,563	\$ 2,977,105	\$ 3,048,694
Licenses and Permits:							
Miscellaneous Licenses:							
Alarm Permits	\$ 8,515	\$ 9,470	\$ 10,070	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Liquor Licenses	40,419	42,699	44,444	43,000	43,000	44,000	45,000
Cigarette Permits	3,175	4,050	3,600	4,000	3,600	3,600	3,600
Solicitor Licenses	2,425	2,695	3,840	2,000	2,400	2,400	2,400
Miscellaneous Business Licenses	140	135	670	200	400	400	400
Garbage Licenses	1,200	800	1,200	1,200	1,000	1,000	1,000
Pet Licenses	22,276	18,392	23,908	20,000	22,000	22,000	22,000
Code Enforcement Licenses & Permits:							
Building Permits	873,602	1,388,334	1,338,133	1,250,000	1,350,000	1,000,000	1,000,000
Electrical Permits	81,199	115,583	112,911	80,000	110,000	80,000	80,000
Heating Permits	56,406	82,179	75,781	50,000	80,000	50,000	50,000
Plumbing Permits	64,174	100,445	89,045	60,000	90,000	60,000	60,000
Driveway Permits	1,628	2,576	2,384	1,600	6,000	3,000	3,000
Sidewalk Permits	846	1,322	1,320	1,000	6,000	2,000	2,000
Moving/Demolition Permits	160	280	220	100	200	100	100
Miscellaneous Permits	5,020	5,260	11,295	5,000	12,000	10,000	10,000
Subtotal	\$ 1,161,185	\$ 1,774,220	\$ 1,718,821	\$ 1,527,100	\$ 1,735,600	\$ 1,287,500	\$ 1,288,500
Use of Money and Property:							
Interest	\$ 142,488	\$ 174,914	\$ 195,371	\$ 200,000	\$ 140,000	\$ 145,000	\$ 145,000
Commissions	4,488	8,353	5,825	4,100	6,100	33,500	26,000
Advertising	13,095	11,655	13,140	12,000	12,000	12,000	12,000
Leases	31,926	37,007	38,617	34,916	54,125	54,964	55,838
Library Meeting Room Rental	92	-	-	-	-	-	-
Park Shelter Rentals	7,460	7,248	8,311	7,000	7,000	7,000	7,000
Lakeside/OEC Rental	33,747	36,480	38,220	32,000	34,000	34,000	34,000
Aquatic Center Rentals	12,075	13,585	12,464	13,000	13,000	13,000	13,000
Sports Complex Rentals	34,447	76,701	67,603	71,000	61,000	61,000	61,000
Miscellaneous Rentals	1,240	1,518	1,373	1,200	1,000	1,000	1,000
Subtotal	\$ 281,058	\$ 367,461	\$ 380,924	\$ 375,216	\$ 328,225	\$ 361,464	\$ 354,838
Intergovernmental:							
Local:							
Fire Protection	\$ 234,524	\$ 237,107	\$ 250,108	\$ 246,000	\$ 246,000	\$ 255,000	\$ 257,000
School/Police Agreements	68,263	37,265	39,552	45,143	44,602	44,626	47,407
County Library Contribution	92,128	77,888	74,024	80,000	104,000	104,000	104,000
Other Local Contributions	13,218	17,180	19,332	19,000	19,000	35,400	21,000
Miscellaneous Grants	1,808	2,517	881	-	800	800	800
State:							
Commercial & Industrial Replacement	-	-	-	231,107	231,107	615,012	569,241
Library Contribution	15,861	20,848	28,897	25,000	28,000	28,000	28,000
Miscellaneous Grants	-	-	-	-	-	-	-
Federal:							
Public Safety Grants	34,156	85,533	93,782	80,000	79,000	237,000	25,000
Subtotal	\$ 459,958	\$ 478,338	\$ 506,576	\$ 726,250	\$ 752,509	\$ 1,319,838	\$ 1,052,448

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Revised	2015-16 Budget	2016-17 Projected
Service Charges:							
Public Safety:							
Police Reports	\$ 8,565	\$ 8,405	\$ 7,595	\$ 9,000	\$ 8,000	\$ 8,000	\$ 8,000
Fire/Ambulance Reports	110	160	280	200	200	200	200
False Alarm Fees	3,275	2,800	4,175	4,000	4,000	4,000	4,000
Ambulance Charges	758,157	913,585	892,758	860,000	920,000	950,000	980,000
Fingerprinting	10,565	10,080	14,219	11,000	11,000	11,000	11,000
Towing Surcharges	3,530	4,350	3,320	3,800	3,500	3,500	3,500
Animal Impound Fees	2,200	1,570	1,343	2,000	2,000	2,000	2,000
RAD Course	390	609	390	400	400	400	400
Miscellaneous Charges	7,243	7,376	4,542	7,000	5,000	5,000	5,000
Culture and Recreation:							
Dog Park Passes	19,530	15,829	20,796	16,000	17,000	17,000	17,000
Swimming Pool Passes	388,019	383,316	386,312	380,000	380,000	382,000	384,000
Swimming Pool Admissions	429,091	342,487	365,160	395,000	340,000	345,000	350,000
Special Programs	128,680	137,964	125,082	143,000	135,000	136,000	137,000
Special Populations	24,240	7,200	11,008	10,000	10,000	10,000	10,000
Recreation Programs	301,901	312,399	355,566	319,000	315,000	316,000	317,000
Swimming Lessons	65,337	66,501	86,708	70,000	85,000	85,000	85,000
Field Preparation Fees	30,592	-	-	-	-	-	-
Copy Charges	7,415	7,121	8,187	7,600	7,100	7,100	7,100
Miscellaneous Charges	2,694	3,039	3,355	3,000	3,000	3,000	3,000
Community and Economic Development:							
Housing Code	4,964	7,262	6,504	5,000	6,000	5,000	5,000
Site Plan Review	2,415	2,590	3,115	2,000	7,000	3,000	3,000
Zoning	1,728	2,420	2,306	1,500	2,000	2,000	2,000
Subdivision Filing Fees	700	685	920	600	4,000	2,000	2,000
Board of Adjustment Fees	400	325	1,100	400	2,000	1,000	1,000
Architect Review Board	2,255	4,335	3,615	2,000	3,000	2,000	2,000
Copy Charges	216	39	86	100	100	100	100
Miscellaneous Service Charges:							
Information Systems Charges	153,265	163,038	179,999	192,995	199,411	230,241	208,415
Miscellaneous Charges	2,213	1,994	3,116	2,000	2,000	2,000	2,000
Subtotal	\$ 2,359,690	\$ 2,407,479	\$ 2,491,557	\$ 2,447,595	\$ 2,471,711	\$ 2,532,541	\$ 2,549,715
Special Assessments:							
Nuisance Abatement	\$ 1,597	\$ 1,153	\$ 951	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Subtotal	\$ 1,597	\$ 1,153	\$ 951	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Miscellaneous:							
Merchandise for Resale	\$ 496	\$ 200	\$ 96	\$ -	\$ -	\$ -	\$ -
Concessions	198,859	179,568	189,193	185,000	180,000	182,000	184,000
Map Sales	237	158	305	300	300	100	100
Salvage Sales	8,411	8,171	4,435	3,000	3,100	3,100	3,100
Knox Box Sales	4,991	11,217	6,386	10,000	10,000	10,000	10,000
Private Contributions	750	366	3,592	-	-	10,000	-
Sponsorships	22,125	21,475	16,425	15,000	16,000	16,000	16,000
Refunds/Rebates/Reimbursements	14,280	22,002	19,339	12,000	26,000	26,000	26,000
Overtime Reimbursement	11,094	8,729	8,122	10,000	8,000	8,000	8,000
Roadway Signage Reimbursement	24,440	28,612	16,510	15,000	25,000	15,000	15,000
Maintenance Reimbursement	246,838	123,571	187,468	190,000	177,000	189,000	199,000
Ticket Reimbursement	5,300	3,523	199	500	200	200	200
Fines/Parking Tickets	128,248	107,944	91,590	105,000	85,000	90,000	95,000
Library Fines	40,480	44,697	54,918	45,000	50,000	52,000	54,000
Construction Penalties	-	3,395	-	-	-	-	-
Lost/Damaged Materials	4,724	4,070	4,492	-	4,000	4,000	4,000
Miscellaneous	2,588	3,026	3,283	10,500	3,000	3,000	3,000
Special Census	-	-	430,118	-	482,689	-	-
Overages/Shortages	(3,856)	599	(3,586)	-	-	-	-
Subtotal	\$ 710,005	\$ 571,323	\$ 1,032,885	\$ 601,300	\$ 1,070,289	\$ 608,400	\$ 617,400
Total Revenues	\$ 21,801,338	\$ 22,878,413	\$ 24,017,965	\$ 23,893,044	\$ 24,810,816	\$ 25,673,963	\$ 25,692,765
Transfers In:							
Transfers In	\$ 571,842	\$ 777,040	\$ 778,739	\$ 905,939	\$ 879,407	\$ 867,456	\$ 885,298
Total	\$ 22,373,180	\$ 23,655,453	\$ 24,796,704	\$ 24,798,983	\$ 25,690,223	\$ 26,541,419	\$ 26,578,063

City of Ankeny, Iowa
General Fund
Expenditure Summary by Type
Fiscal Year 2015/2016

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Revised	2015-16 Budget	2016-17 Projected
Personal Services	\$ 14,104,492	\$ 14,233,073	\$ 15,152,757	\$ 15,788,409	\$ 16,432,013	\$ 16,808,443	\$ 18,149,727
Contractual Services	3,854,066	3,714,737	3,531,366	3,711,210	3,941,336	3,817,838	4,077,552
Commodities	1,452,267	1,466,107	1,569,336	1,793,366	1,809,277	2,005,707	1,725,373
Capital Outlay	100,127	557,236	528,901	625,622	622,618	477,068	561,100
Debt Service	318,974	281,003	220,178	180,495	175,524	135,688	75,184
Total Expenditures	\$ 19,829,926	\$ 20,252,156	\$ 21,002,538	\$ 22,099,102	\$ 22,980,768	\$ 23,244,744	\$ 24,588,936
Transfers Out	1,474,561	1,728,771	1,602,548	1,139,000	2,195,000	1,725,000	1,856,000
Total	<u>\$ 21,304,487</u>	<u>\$ 21,980,927</u>	<u>\$ 22,605,086</u>	<u>\$ 23,238,102</u>	<u>\$ 25,175,768</u>	<u>\$ 24,969,744</u>	<u>\$ 26,444,936</u>

General Fund
Expenditure Summary by Type
Fiscal Year 2015/2016



City of Ankeny, Iowa
General Fund
Expenditure Summary by Program
Fiscal Year 2015/2016

Activity	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Revised	2015-16 Budget	2016-17 Projected
Public Safety:							
Police Administration	\$ 587,371	\$ 632,493	\$ 659,328	\$ 670,390	\$ 695,109	\$ 700,171	\$ 765,981
Police Operations	3,845,413	4,014,001	4,250,881	4,689,323	4,675,294	4,887,951	5,169,300
Police Support Services	1,289,786	1,252,674	1,240,589	1,373,459	1,341,988	1,461,206	1,576,792
School Crossing Guards	77,032	76,785	79,915	90,287	89,204	89,252	94,813
Animal Control	11,618	8,745	10,855	18,300	18,300	18,300	18,300
Emergency Preparedness	89,515	98,953	73,694	107,937	160,826	39,341	43,050
Fire Support	520,872	540,788	670,381	612,895	630,951	761,355	735,235
Fire Suppression	473,144	467,498	514,977	590,578	569,532	1,229,122	1,068,782
Emergency Medical Services	2,680,435	2,980,312	3,084,694	3,120,471	3,265,428	2,987,565	3,378,701
Code Enforcement	651,870	663,128	737,491	842,616	865,043	890,502	954,041
Subtotal	\$ 10,227,056	\$ 10,735,377	\$ 11,322,805	\$ 12,116,256	\$ 12,311,675	\$ 13,064,765	\$ 13,804,995
Health & Social Services:							
Mosquito Control	\$ -	\$ 2,287	\$ -	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
Communications	287,155	-	-	-	-	-	-
Special Populations	21,401	21,053	21,128	28,000	29,000	29,000	29,000
Subtotal	\$ 308,556	\$ 23,340	\$ 21,128	\$ 30,700	\$ 31,700	\$ 31,700	\$ 31,700
Culture & Recreation:							
Library	\$ 1,298,766	\$ 1,355,820	\$ 1,346,599	\$ 1,345,651	\$ 1,388,137	\$ 1,446,930	\$ 1,524,782
Park Administration	418,783	406,303	405,043	372,330	372,389	421,918	428,726
Park Maintenance	907,885	894,715	885,245	1,079,173	1,098,121	1,007,944	1,047,040
Recreation Programs	486,775	401,279	474,193	503,557	537,055	543,892	569,925
Community Center	44,178	45,285	47,876	47,300	48,300	48,300	48,800
Cemetery	600	600	600	600	600	600	600
Aquatic Centers	734,749	741,975	785,797	880,814	888,362	850,440	902,761
Prairie Ridge Sports Complex	582,170	607,614	705,868	799,979	836,695	764,298	827,093
Hawkeye Park Sports Complex	30,059	34,566	37,855	51,749	51,849	52,172	55,408
Subtotal	\$ 4,503,965	\$ 4,488,157	\$ 4,689,076	\$ 5,081,153	\$ 5,221,508	\$ 5,136,494	\$ 5,405,135
Public Works:							
Public Transportation	\$ 12,918	\$ -	\$ 507	\$ 500	\$ 500	\$ 500	\$ 500
Street Lighting	565,376	597,764	-	-	-	-	-
Airport Authority	304,237	311,617	320,888	340,552	340,552	370,986	374,198
Subtotal	\$ 882,531	\$ 909,381	\$ 321,395	\$ 341,052	\$ 341,052	\$ 371,486	\$ 374,698
Community & Economic Development:							
Housing Authority	\$ 25,082	\$ 25,285	\$ 25,496	\$ 25,716	\$ 25,716	\$ 26,745	\$ 27,217
Development Engineering	336,165	340,314	288,430	335,115	329,330	370,975	398,125
Planning and Building	364,099	482,843	532,295	577,692	573,554	719,783	923,964
Economic Development	213,627	201,394	178,120	352,676	333,047	292,933	309,343
Community Development	263,480	-	538,205	275,890	803,372	-	-
Subtotal	\$ 1,202,453	\$ 1,049,836	\$ 1,562,546	\$ 1,567,089	\$ 2,065,019	\$ 1,410,436	\$ 1,658,649

Activity	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Revised	2015-16 Budget	2016-17 Projected
General Government:							
Communications	\$ -	\$ 243,406	\$ 254,233	\$ 248,701	\$ 234,387	\$ 240,251	\$ 277,088
Legislative	205,928	176,394	153,999	194,203	163,685	194,787	203,578
Human Resources	208,584	240,364	258,736	280,719	285,545	307,639	360,057
Policy and Administration	869,951	904,860	905,260	647,344	705,883	680,591	715,256
City Clerk	340,531	383,892	374,789	399,561	402,682	439,105	449,828
Finance	380,178	382,157	357,261	342,289	341,009	367,232	393,793
Information Systems	613,062	652,154	719,995	771,980	797,645	920,965	833,659
City Hall Building	87,131	62,838	61,315	78,055	78,978	79,293	80,500
Subtotal	\$ 2,705,365	\$ 3,046,065	\$ 3,085,588	\$ 2,962,852	\$ 3,009,814	\$ 3,229,863	\$ 3,313,759
Total Expenditures	\$ 19,829,926	\$ 20,252,156	\$ 21,002,538	\$ 22,099,102	\$ 22,980,768	\$ 23,244,744	\$ 24,588,936
Transfers Out:							
Transfer to Capital Projects	\$ -	\$ 333,259	\$ -	\$ -	\$ 1,000,000	\$ 500,000	\$ 600,000
Transfer to Golf Course	500,000	48,000	-	-	-	-	-
Transfer to Hotel/Motel Tax	949,561	1,072,512	1,102,548	1,139,000	1,195,000	1,225,000	1,256,000
Transfer to Police/Fire Retirement	-	250,000	500,000	-	-	-	-
Transfer to Prairie Ridge Sports Complex	25,000	25,000	-	-	-	-	-
Total Transfers Out	\$ 1,474,561	\$ 1,728,771	\$ 1,602,548	\$ 1,139,000	\$ 2,195,000	\$ 1,725,000	\$ 1,856,000
Total	\$ 21,304,487	\$ 21,980,927	\$ 22,605,086	\$ 23,238,102	\$ 25,175,768	\$ 24,969,744	\$ 26,444,936

Road Use Tax Fund Summary

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Revised	2015-16 Budget	2016-17 Projected
Cash Balance, July 1	\$ 871,139	\$ 2,074,086	\$ 2,916,540	\$ 2,716,962	\$ 3,185,150	\$ 2,877,281	\$ 3,020,261
Revenues:							
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-	-
Intergovernmental	4,323,503	4,365,201	4,551,533	4,467,036	4,489,827	4,904,455	5,300,000
Service Charges	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	<u>4,323,503</u>	<u>4,365,201</u>	<u>4,551,533</u>	<u>\$ 4,467,036</u>	<u>\$ 4,489,827</u>	<u>\$ 4,904,455</u>	<u>\$ 5,300,000</u>
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Funds Available	\$ 5,194,642	\$ 6,439,287	\$ 7,468,073	\$ 7,183,998	\$ 7,674,977	\$ 7,781,736	\$ 8,320,261
Expenditures:							
Street Lighting	\$ -	\$ -	\$ 666,199	\$ 728,000	\$ 704,000	\$ 740,000	\$ 776,000
Roadway Administration	741,572	731,093	914,416	1,006,308	1,037,045	1,058,169	1,070,318
Roadway Maintenance	1,411,994	1,544,947	1,685,368	1,715,069	1,718,542	1,729,967	1,777,946
Snow & Ice Control	528,191	757,967	572,382	714,452	739,128	746,988	638,524
Traffic Safety	438,799	488,740	444,558	534,285	598,981	486,351	504,643
Total Expenditures	<u>\$ 3,120,556</u>	<u>\$ 3,522,747</u>	<u>\$ 4,282,923</u>	<u>\$ 4,698,114</u>	<u>\$ 4,797,696</u>	<u>\$ 4,761,475</u>	<u>\$ 4,767,431</u>
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance, June 30	<u><u>\$ 2,074,086</u></u>	<u><u>\$ 2,916,540</u></u>	<u><u>\$ 3,185,150</u></u>	<u><u>\$ 2,485,884</u></u>	<u><u>\$ 2,877,281</u></u>	<u><u>\$ 3,020,261</u></u>	<u><u>\$ 3,552,830</u></u>

CITY OF ANKENY, IOWA

EXHIBIT 1a

Road Use Tax Fund

Growth Assumptions	
Revenue Growth	1.0%
Expense Growth	6.0%

Assumes a 2014 Special City Census.

					Re-Est.									
Audited Financials					Budget	Budget	Estimated	Projected	Projected	Projected	Projected	Projected	Projected	Projected
					FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023
		FY 2011	FY 2012	FY 2013	FY 2014									
		7.9%	0.0%	3.1%	2.5%	(0.9%)	1.0%	0.5%	0.5%	1.5%	1.0%	1.0%	1.0%	1.0%
Funding Per Capita	1	\$94.03	\$94.08	\$96.96	\$99.38	\$98.50	\$99.50	\$100.00	\$100.50	\$102.00	\$103.02	\$104.05	\$105.09	\$106.14
Population	2	39,301	45,582	45,582	45,582	45,582	49,291	53,000	53,000	53,000	53,000	55,333	60,000	60,000
OPERATING REVENUES	3	17.3%	16.0%	3.1%	2.5%	(0.9%)	9.2%	8.1%	0.5%	1.5%	1.0%	5.4%	9.5%	1.0%
Road Use Tax Collections	4	\$3,695,555	\$4,288,176	\$4,419,599	\$4,529,929	\$4,489,827	\$4,904,455	\$5,300,000	\$5,326,500	\$5,406,000	\$5,460,060	\$5,757,444	\$6,305,442	\$6,368,497
REVENUES FOR DEBT SERVICE	5	\$3,695,555	\$4,288,176	\$4,419,599	\$4,529,929	\$4,489,827	\$4,904,455	\$5,300,000	\$5,326,500	\$5,406,000	\$5,460,060	\$5,757,444	\$6,305,442	\$6,368,497
OPERATING EXPENSES	6	(4.6%)	6.6%	6.2%	29.7%	12.4%	1.4%	5.2%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Street Lighting	7	\$0	\$0	\$0	\$666,199	\$704,000	\$740,000	\$776,000	\$822,560	\$871,914	\$924,228	\$979,682	\$1,038,463	\$1,100,771
Roadway Administration	8	671,666	717,655	726,680	912,373	978,345	1,028,169	1,070,318	1,134,537	1,202,609	1,274,766	1,351,252	1,432,327	1,518,267
Roadway Maintenance	9	1,287,978	1,383,079	1,427,406	1,435,180	1,631,804	1,668,453	1,772,301	1,878,639	1,991,357	2,110,839	2,237,489	2,371,739	2,514,043
Snow and Ice Control	10	270,165	253,389	333,904	373,303	390,110	397,818	409,111	433,658	459,677	487,258	516,493	547,483	580,332
Traffic Safety	11	336,034	380,771	417,719	382,944	534,309	464,604	493,769	523,395	554,799	588,087	623,372	660,774	700,421
Total Operating Expense	12	\$2,565,843	\$2,734,894	\$2,905,709	\$3,769,998	\$4,238,568	\$4,299,044	\$4,521,499	\$4,792,789	\$5,080,356	\$5,385,178	\$5,708,288	\$6,050,786	\$6,413,833
NET OPERATING REV	13	\$1,129,712	\$1,553,282	\$1,513,890	\$759,931	\$251,259	\$605,411	\$778,501	\$533,711	\$325,644	\$74,882	\$49,156	\$254,657	(\$45,336)
Revenue for Debt Service	14	\$1,129,712	\$1,553,282	\$1,513,890	\$759,931	\$251,259	\$605,411	\$778,501	\$533,711	\$325,644	\$74,882	\$49,156	\$254,657	(\$45,336)
CASHFLOW AFTER DEBT	15	\$1,129,712	\$1,553,282	\$1,513,890	\$759,931	\$251,259	\$605,411	\$778,501	\$533,711	\$325,644	\$74,882	\$49,156	\$254,657	(\$45,336)
Capital Outlays	16	(\$312,298)	(\$385,662)	(\$617,038)	(\$512,924)	(\$559,128)	(\$462,431)	(\$245,932)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)
Transfers (Out)/In	17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Misc Sources/Uses	18	1	(1)	0	0	0	0	0	0	0	0	0	0	0
Accrual Adjustment	19	(154,000)	35,327	(54,399)	21,605	0	0	0	0	0	0	0	0	0
Annual Surplus/ (Deficit)	20	\$663,415	\$1,202,946	\$842,454	\$268,612	(\$307,869)	\$142,980	\$532,569	\$133,711	(\$74,356)	(\$325,118)	(\$350,844)	(\$145,343)	(\$445,336)
Beginning Cash Balance	21	\$207,724	\$871,139	\$2,074,084	\$2,916,539	\$3,185,150	\$2,877,281	\$3,020,261	\$3,552,830	\$3,686,541	\$3,612,185	\$3,287,067	\$2,936,223	\$2,790,880
Ending Cash Balance	22	\$871,139	\$2,074,084	\$2,916,539	\$3,185,150	\$2,877,281	\$3,020,261	\$3,552,830	\$3,686,541	\$3,612,185	\$3,287,067	\$2,936,223	\$2,790,880	\$2,345,543
Cash Balance as % of O & M	23	34%	76%	100%	84%	68%	70%	79%	77%	71%	61%	51%	46%	37%
Capital Outlays														
Street Lighting	24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Roadway Administration	25	6,842	23,917	4,414	2,043	58,700	30,000	0	0	0	0	0	0	0
Roadway Maintenance	26	52,557	28,915	117,540	250,187	86,738	61,514	5,645	0	0	0	0	0	0
Snow and Ice Control	27	239,369	274,802	424,062	199,080	349,018	349,170	229,413	0	0	0	0	0	0
Traffic Safety	28	13,530	58,028	71,021	61,614	64,672	21,747	10,874	0	0	0	0	0	0
Misc Capital Outlays	29	0	0	0	0	0	0	0	400,000	400,000	400,000	400,000	400,000	400,000
Total	30	\$312,298	\$385,662	\$617,038	\$512,924	\$559,128	\$462,431	\$245,932	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000

Police & Fire Retirement Fund Summary

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2014-15 Revised	2015-16 Budget	2016-17 Projected
Cash Balance, July 1	\$ 918,494	\$ 877,195	\$ 1,100,812	\$ 1,349,377	\$ 1,397,559	\$ 1,231,299	\$ 1,194,523
Revenues:							
Property Taxes	\$ 892,143	\$ 1,006,496	\$ 1,054,114	\$ 1,235,538	\$ 1,235,538	\$ 1,318,496	\$ 1,333,923
Non-Property Taxes	13,711	15,106	15,396	18,473	18,473	18,596	18,802
Licenses and Permits	-	-	-	-	-	-	-
Use of Money & Property	4,181	1,750	1,995	2,000	1,000	1,000	1,000
Intergovernmental	-	-	12,685	30,383	31,383	55,921	45,281
Service Charges	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	-	-	1,796	-	-	-	-
Total Revenues	\$ 910,035	\$ 1,023,352	\$ 1,085,986	\$ 1,286,394	\$ 1,286,394	\$ 1,394,013	\$ 1,399,006
Transfers In	-	250,000	500,000	-	-	-	-
Funds Available	\$ 1,828,529	\$ 2,150,547	\$ 2,686,798	\$ 2,635,771	\$ 2,683,953	\$ 2,625,313	\$ 2,593,528
Expenditures:							
Public Safety:							
Personal Services	\$ 941,094	\$ 1,040,737	\$ 1,277,740	\$ 1,453,086	\$ 1,440,654	\$ 1,418,790	\$ 1,522,329
Contractual Services	10,240	8,998	11,499	12,000	12,000	12,000	12,000
Commodities	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	\$ 951,334	\$ 1,049,735	\$ 1,289,239	\$ 1,465,086	\$ 1,452,654	\$ 1,430,790	\$ 1,534,329
Transfers out	-	-	-	-	-	-	-
Ending Balance, June 30	\$ 877,195	\$ 1,100,812	\$ 1,397,559	\$ 1,170,685	\$ 1,231,299	\$ 1,194,523	\$ 1,059,199